

**ADA COUNTY BOARD OF EQUALIZATION  
MINUTES OF THE HEARING ON  
TUESDAY, JUNE 28, 2016  
10:00 A.M.**

The Board of Ada County Commissioners (Board) met this date sitting as the Board of Equalization in the Public Hearing Room of the Ada County Courthouse Complex to act on the following items. Staff members present: Bob McQuade, Tim Tallman, Brad Smith, Aron Mock, Pamela Kerr, Tina Winchester, Andy Moreland, Pete Chapman, Ed Humphries, Elliot Graham, Ron DeRoest, Todd Massey, Andrew McClelland, Autumn Linze, Tiffanie Smith and Yelena Miller, Assessor's Office; and Chris Rich and Brad Vanderpool, Clerk's Office. Minutes Recorder: Angel Dicus.

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**I. IN THE MATTER OF CALL TO ORDER:**

Commissioner Jim Tibbs called the hearing to order at 10:00 a.m.

**II. IN THE MATTER OF ROLL CALL:**

Commissioners Jim Tibbs, Rick Yzaguirre and David L. Case were present.

**III. IN THE MATTER OF CHANGES TO THE AGENDA:**

There were no changes to the agenda.

**IV. IN THE MATTER OF NEW BUSINESS:**

**1. Property Tax Exemptions (*Authorize the Chairman to Sign*)**

**a. Short Form – Recommend Approval – 100%**

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|--|-------------|---------|
| 1. Church of Jesus Christ of Latter-Day Saints | R1955021145 | 63-602B |
| 2. Church of Jesus Christ of Latter-Day Saints | R1955021184 | 63-602B |
| 3. Church of Jesus Christ of Latter-Day Saints | R1311110130 | 63-602B |

**ACTION: R. YZAGUIRRE MOVED TO APPROVE THE THREE PROPERTY TAX EXEMPTIONS FOR CHURCH OF JESUS CHRIST OF LATTER DAY SAINTS, FOR SHORT FORM, 100% APPROVAL, AS LISTED ON THE AGENDA. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**2. VALUATION APPEALS**

*J. Tibbs stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant will be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board will make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.*

*[Staff and several unidentified people were sworn in.]*

**a. Hearings**

**1. Reister Kelly G**

**R5134030313**

Fred Genton and Appraiser Aron Mock were present.

F. Genton stated his name and address for the record. He submitted documents, presented testimony and requested his land assessment be reduced to \$127,050.

A. Mock presented the Staff report.

The parties discussed the reappraisals within the area and justification of land increases.

Appellant presented rebuttal testimony.

The Board discussed the high increase on the land.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5134030313 TO \$135,000 ON THE LAND, UPHOLD THE VALUATION OF \$194,100 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$329,100; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**2. Wisdom Douglas A**

**R3616420030**

Appellant and Appraiser A. Mock were present.

Appellant submitted documents and presented testimony. He stated his home was previously appraised comparable with his neighbors.

A. Mock presented the Staff report.

The parties discussed the easement and the reappraisal.

Appellant presented rebuttal testimony and stated the square footage of his home is incorrect.

The Board discussed concerns of the reappraisal increases on land.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R3616420030 TO \$175,000 ON THE LAND, UPHOLD THE VALUATION OF \$235,600 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$410,600; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**3. Watson Darrell V**

**R8584500350**

Appellant and Appraiser Tina Winchester were present.

Appellant presented testimony.

The parties discussed the improvement appraisal.

T. Winchester presented the Staff report.

The parties discussed the legislature that requires parcels be appraised for land and improvement.

D. Case inquired on the purchase price. T. Winchester stated it was \$540,000.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8584500350; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

*J. Tibbs stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant will be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board will make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.*

*[Staff and several unidentified people were sworn in.]*

**4. Baldner Michael E**

**R1572140040**

Appellant and Appraiser Pamela Kerr were present.

Appellant submitted documents and presented testimony. He stated he received his assessment notice the same day he received an appraisal, which appraised his home at \$410,000.

P. Kerr presented the Staff report and adjusted her appraisal to \$466,000.

Appellant presented rebuttal testimony.

R. Yzaguirre and Appellant discussed when the appraisal was received.

The parties discussed the square footage adjustment and sale price versus appraisal value.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFIED VALUATION ON PARCEL NUMBER R1572140040 OF \$149,000 ON THE LAND, AND \$317,000 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$466,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.**

**DISCUSSION: D. CASE NOTED THAT THE INCREASE IS 6.8%.**

**ACTION: R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**5. Manweiler Mark H**

**R3616470100**

Terry Pickens-Manweiler and Appraiser A. Mock were present.

Appellant presented testimony.

A. Mock presented the Staff report and noted that the parcel was reappraised this year.

Appellant presented rebuttal testimony.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R3616470100 TO \$275,000 ON THE LAND, UPHOLD THE VALUATION OF \$289,200 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$564,200; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**6. Strada Capital Inc R0822690400**

*[This was heard with Parcel No. R0822690300.]*

**7. Strada Capital Inc R0822690300**

*[This was heard with Parcel No. R0822690400.]*

Appellant, Bob Barrow, and Appraiser A. Mock were present.

Appellant presented testimony.

The parties discussed the parcel's restrictions for building on the sloped lots and why the Appellant purchased the lots.

R. Yzaguirre inquired on whether Applicant had appealed previously. Applicant stated no and explained he previously did not have the data to support the true value of the lots.

A. Mock presented the joint Staff report and recommended a value of \$85,000 per lot.

Appellant presented rebuttal testimony.

The Board discussed the new data presented by Appellant and his suggestion of a \$50,000 value for each lot.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBERS R0822690400 AND R0822690300 TO \$50,000 PER PARCEL ON THE LAND; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**8. Wallas David R1155210020**

Appraiser A. Mock was present and presented the Staff report.

D. Case and A. Mock discussed the property reappraisal.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1155210020; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**9. Meuret Michael L****R1317640090**

Appraiser T. Winchester was present and presented the Staff report.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1317640090; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**10. Pampaian Darrin R****R8584530100**

Appellant and Appraiser T. Winchester were present.

Appellant presented testimony and requested his value be adjusted to \$331,147.

T. Winchester presented the Staff report.

Appellant presented rebuttal testimony.

The parties discussed the amenities of the subdivision.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8584530100 OF \$120,000 ON THE LAND, MODIFY THE VALUATION TO \$240,000 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$360,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**11. Blanchard Steven****R1808500640**

Appellant and Appraiser P. Kerr were present.

Appellant stated his name and address for the record and presented testimony. He stated he believes the value of his property should be \$285,000.

The parties discussed Comparables (Comps) provided by Appellant.

P. Kerr presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1808500640 OF \$125,000 ON THE LAND, MODIFY THE VALUATION TO \$173,000 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$298,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**12. Bromley Rebecca S****R6641120070**

Appellant, Michael Bromley, and Appraiser A. Mock were present.

M. Bromley presented testimony.

A. Mock presented the Staff report.

J. Tibbs and A. Mock discussed the land increases from the reappraisal. D. Case inquired why the improvement decreased. A. Mock explained the homes in that area are older.

Appellant presented rebuttal testimony.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R6641120070 OF \$325,000 ON THE LAND AND \$300,700 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$625,700; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**13. Lee Eric**

**R1529320040**

Appellant and Appraiser A. Moreland were present.

Appellant presented testimony and stated he believes that \$150,000 is a fair marketable value.

A. Moreland presented the Staff report.

D. Case asked for clarity on what Appellant believed the value of his home to be. E. Lee stated he believes the home should be valued at \$154,000.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1529320040; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**14. Lee Eric**

**R9322400565**

Appellant and Appraiser P. Chapman were present.

Appellant presented testimony and stated he believes that \$145,900 is a fair marketable value.

P. Chapman presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R9322400565; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**15. Lindsay Robert E**

**R1601070090**

Appellant and Appraiser A. Mock were present.

D. Case disclosed knowing the Appellant, but stated he will remain impartial.

Appellant presented testimony.

A. Mock presented the Staff report.

J. Tibbs and A. Mock discussed Comps.

Appellant presented rebuttal testimony. He stated his main concern is the increase to the land value.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1601070090 OF \$190,000 ON THE LAND, MODIFY THE VALUATION TO \$275,000 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$465,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**16. Moore Jeffrey A**

**R7686240180**

Appellant and Appraiser E. Humphries were present.

Appellant stated his name and address for the record and presented testimony.

E. Humphries presented the Staff report.

D. Case stated that homes near this parcel are selling for \$400,000.

Appellant presented rebuttal testimony.

The Board discussed the value.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R7686240180; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**17. Smith Anntara**

**R3482160570**

Appellant and Appraiser E. Graham were present.

Appellant presented testimony.

E. Graham presented the Staff report.

Appellant presented rebuttal testimony.

The Board discussed modifying the value.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R3482160570 TO \$401,300 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$112,500 ON THE LAND, FOR A TOTAL VALUATION OF \$513,800; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

*J. Tibbs stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant will be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board will make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.*

*[Staff and several unidentified people were sworn in.]*

**18. Carlson Gordon L**

**R9041000025**

Appraiser R. DeRoest was present and presented the Staff report.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R9041000025; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**19. Hammons Ryan Kirk**

**R8081880050**

Appraiser T. Winchester was present and presented the Staff report.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8081880050; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**20. Kallas Dave**

**R5315002120**

Appellant and Appraiser P. Kerr were present.

Appellant stated his name and address for the record and presented testimony.

P. Kerr presented the Staff report.

Appellant presented rebuttal testimony.

The parties discussed the value and rent of the property.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5315002120 TO \$60,500 ON THE LAND, MODIFY THE VALUATION TO \$115,900 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$175,400; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD.**

**DISCUSSION: THE BOARD DISCUSSED THE MODIFIED AMOUNTS AND THE TOTAL VALUE.**

**ACTION: R. YZAGUIRRE AMENDED THE MOTION FOR A TOTAL VALUATION OF \$176,400. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**



**21. Mottaz Family Living Trust 200****R1097040300**

Appellant and Appraiser T. Massey were present.

Appellants stated their names and address for the record and presented testimony.

T. Massey presented the Staff report.

J. Tibbs and T. Massey discussed the meaning of “arms means” in one of his Comps.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR’S VALUATION ON PARCEL NUMBER R1097040300 OF \$92,800 ON THE LAND, MODIFY THE VALUATION TO \$224,000 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$416,800; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

*J. Tibbs stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant will be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board will make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.*

*[Staff and several unidentified people were sworn in.]*

**22. Atkinson Dale****R5647200685**

Appellant and Appraiser A. McClelland were present.

Appellant presented testimony.

A. McClelland presented the Staff report.

Appellant presented rebuttal testimony.

The parties discussed the sales price of the home.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR’S MODIFIED VALUATION ON PARCEL NUMBER R5647200685 OF \$69,300 ON THE LAND, AND \$51,600 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$120,900; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**23. David-Simonds Deborah****R1955010910**

Appraiser P. Kerr was present and presented the Staff report.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1955010910; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**24. Davis Nick L**

**R0751220040**

Appellant and Appraiser P. Kerr were present.

Appellant presented testimony stating he believes his home should be valued at \$295,000.

P. Kerr presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R0751220040; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**25. Dineen Eric J**

**R2690340080**

Appellant, Pamela Dineen, and Appraiser A. Mock were present.

Appellant presented testimony.

A. Mock presented the Staff report.

Appellant presented rebuttal testimony. She stated the features that made this home "high tech" have never worked and she filed a suit against the builder.

The Board discussed reducing the improvement value.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R2690340080 OF \$130,000 ON THE LAND, MODIFY THE VALUATION TO \$515,000 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$645,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**26. Florence Trust**

**R8192150360**

Appellant, L. Crawford and Appraiser B. Smith were present.

Appellant presented testimony. She stated she believes her home should be valued at \$657,000.

B. Smith presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON**

**PARCEL NUMBER R8192150360 OF \$300,000 ON THE LAND, AND \$393,400 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$693,400; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.**

**DISCUSSION: THE BOARD DISCUSSED CHANGING THE LAND VALUE.**

**ACTION: R. YZAGUIRRE WITHDREW HIS MOTION AND MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8192150360 OF \$250,000 ON THE LAND, MODIFY THE VALUATION TO \$443,400 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$693,400; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**27. Shoemaker Fredric V**

**R7475830290**

D. Case disclosed knowing the Appellant and stated he will refrain from voting.

Appraiser B. Smith was present and presented the Staff report.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R7475830290; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**28. Souza Jeffrey A**

**R9529200190**

Appellant and Appraiser B. Smith were present.

Appellant stated his name and address for the record and presented testimony. He stated his home has all the original appliances.

B. Smith presented the Staff report.

Appellant presented rebuttal testimony.

R. Yzaguirre and B. Smith discussed how gated communities can increase home values.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R9529200190; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**29. Wilson Carolyn F**

**R6901200330**

Appellant, Michael Wilson and Appraiser B. Smith were present.

Appellant stated his name and address for the record and presented testimony.

D. Case inquired as to what Appellant believes is the value of his property. Appellant stated he believes his home should be valued at \$410,000.

B. Smith presented the Staff report.

Appellant presented rebuttal testimony.

D. Case asked if Appellant was given the packet from the Assessor. D. Case and Appellant discussed lot values.

The Board discussed land and improvement values.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE ASSESSOR'S VALUATION ON PARCEL NUMBER R6901200330 TO \$165,000 ON THE LAND, MODIFY THE VALUATION TO \$280,000 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$445,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, \_, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**b. Changes / No Hearing (3)**

1. Deleon Dennis S	R1525770180
2. Meade Steven J	R9323800146
3. Miracle Lynn C	R7533600100

**c. No Changes / No Hearing (2)**

1. Ceja Brenda	R7085510202
2. Eckmier Robert J	R1523650240

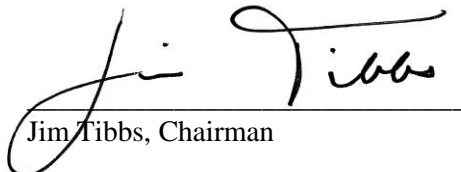
**d. Withdrawn (2)**

1. Wiener, Gary	R2336250020
2. Wiener, Gary S	R2336000695


**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE THREE PARCELS AS LISTED UNDER "CHANGES/NO HEARING"; APPROVE NO CHANGES ON THE TWO PARCELS AS LISTED UNDER "NO CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE TWO PARCELS AS LISTED UNDER "WITHDRAWN"; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**V. IN THE MATTER OF ADJOURNMENT:**

There being no further business to come before the Board on this date, the meeting was adjourned at 4:36 p.m.

  
Jim Tibbs, Chairman

ATTEST:

  
Christopher D. Rich, Ada County Clerk